PeopleSoft Asset Management Reconciliation Procedures

DETAILED RECONCILIATION OF ASSET VALUES IN THE GEORGIA PEOPLESOFT SYSTEM

FINANCIAL SYSTEMS

PEOPLESOFT FINANCIALS FOR PUBLIC SECTOR V7
MAY 2003

$$*** D R A F T ***$$

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ASSET MANAGEMENT RECONCILIATION PROCEDURES OVERVIEW

Introduction

The Asset Management Module stores information for all controlled assets. Controlled assets are assets of the state that must be secured and tracked as inventory as set forth by Ga. Code Section 50-16-161. This code mandates that movable personal property with an acquisition cost of $1000 or more must be inventoried and tracked by state agencies.   In addition to controlled assets identified by Georgia Law, an agency may choose to inventory other assets that are under the $1000 threshold for management purposes or that are considered high risk.

Controlled assets are further segmented into two components parts:

Small Value Assets:

Acquisition cost less than $1000:
>   These assets are not required by law to be on inventory but are added at the discretion of management for tracking purposes or due to high risk classification.

Acquisition cost $1000 -$4999.99:
>   These assets are required by law to be on inventory.   Although these assets are on the agency's inventory, they do not meet the depreciation threshold criteria. Agencies should, however, flag these assets and route to the Asset Management Module to be added to the agency's inventory list.

Capital Assets:

These assets have a dollar value of $5000 or greater. Assets in this category are depreciated in compliance with GASB34. Capital assets update the GFAAG Ledger for Governmental entities and the GAAPACTUALS Ledger for Propriety entities.

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Reconciliation Procedures

The reconciliation process is structured to insure agency compliance with Ga. Code Sections 50-16-161. Reconciliation points are identified and follow the flow of transactions into the asset module. The assets are reconciled using the acquisition value. Reconciliation steps for the depreciated value are not a part of these reconciliation procedures.

There are two methods used to update transactions into the Asset Management Module:

AM Interface:

Transactions that are entered in the PO/AP module and coded to the inventory account range are flagged and routed to the AM module through an interface. Some transactions, although coded to the inventory account range, are not flagged to go to the interface due to quantity issues with multiple distribution lines. These items should be express added in AM. All transactions update to the ACTUALS Ledger.

Manual Entries:

Transactions entered on–line directly into the Asset Management Module.

Component Parts of the Recon Procedures

Part I: Reconcile the Actuals Ledger to the Asset Management Module

All transactions coded to the inventory range of accounts in PO/AP update the Actuals Ledger. Transactions that are flagged are routed to the Asset Management Module.

Part I of the recon process insures that assets that meet the criteria set forth in Ga. Code Section 50-16-161 are on the agency's inventory. Transactions that are coded to the inventory range of accounts and do not update the AM module are identified for agency research and resolution.

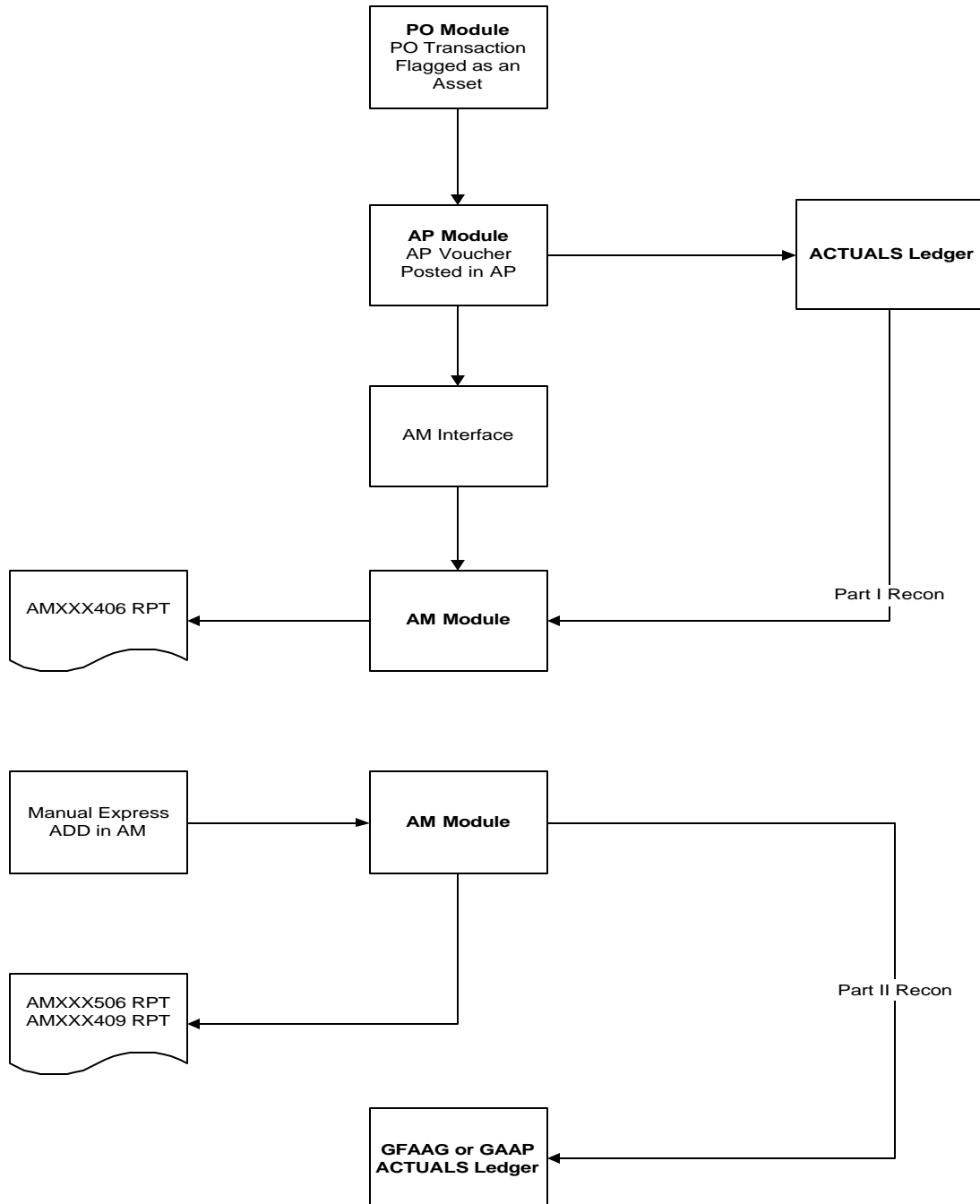## *Part II: Reconcile Capital Assets in Asset Management Module to GFAAG or GAAPACTUALS Ledger*

Assets with an acquisition cost of $5000 or greater must be inventoried, capitalized and depreciated. Part I of the reconciliation procedures insure that items are inventoried.

Part II of the recon procedures insure that assets valued at $5000 or greater are capitalized and update the appropriate Ledger.

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AM RECONCILIATION DATA FLOW

```
                              ┌─────────────────┐
                              │   PO Module     │
                              │ PO Transaction  │
                              │ Flagged as an   │
                              │     Asset       │
                              └────────┬────────┘
                                       │
                                       ▼
                              ┌─────────────────┐         ┌─────────────────┐
                              │   AP Module     │────────▶│ ACTUALS Ledger  │
                              │  AP Voucher     │         │                 │
                              │ Posted in AP    │         └────────┬────────┘
                              └────────┬────────┘                  │
                                       │                           │
                                       ▼                           │
                              ┌─────────────────┐                  │
                              │  AM Interface   │                  │
                              │                 │                  │
                              └────────┬────────┘                  │
                                       │                Part I Recon│
                                       ▼                           │
    ┌──────────────┐          ┌─────────────────┐                  │
    │ AMXXX406 RPT │◀─────────│   AM Module     │◀─────────────────┘
    └──────────────┘          └─────────────────┘



    ┌──────────────┐          ┌─────────────────┐
    │Manual Express│─────────▶│   AM Module     │──────────────┐
    │  ADD in AM   │          │                 │              │
    └──────────────┘          └────────┬────────┘              │
                                       │                       │
                                       │          Part II Recon│
    ┌──────────────┐                   │                       │
    │AMXXX506 RPT  │◀──────────────────┘                       │
    │AMXXX409 RPT  │                                           │
    └──────────────┘                                           │
                              ┌─────────────────┐              │
                              │ GFAAG or GAAP   │◀─────────────┘
                              │ ACTUALS Ledger  │
                              └─────────────────┘
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ASSET MANAGEMENT RECONCILIATION STEPS PART I

STEPS	SOURCE DOCUMENT	ACTION	EXPLANATION/COMMENTS/ VISUAL AIDS
STEP 1: Identify all inventory expense accounts with activity for the period that posted to the Actuals Ledger. (net dr-cr by account)	Budget Basis Trial Balance (Actuals Ledger) **GLXXX044A**	Record the net expense (DR-CR) for all inventory expense accounts for the period with a **source of AP**. (Note: Remember to include PY transactions). Record sum total of all accounts on designated line on recon form.	**ACCOUNT** — **AMOUNT** 616XXX — 431,581.11 663XXX 720XXX — 530,726.28 721XXX — 18,033.00 722XXX — 605, 346.00 723XXX 724XXX 725XXX 726XXX 727XXX 733XXX ① **TOTAL FOR ALL ACCOUNTS** 1,585,686.39
STEP 2: Identify transactions that posted to the AM module for the period from AP.	AM Query: **0AMREC001_Transactions from AP to AM**	Sort this query by account and sum. You will need the total of the 720xxx -733xxx accounts for Part II of the reconciliation. Record the amount for each category of expense accounts that posted to the Asset Management Module for the period from AP. Record the total of all accounts from AP to AM.	**ACCOUNT** — **AMOUNT** 616XXX — 309,124.95 663XXX 720XXX — 92,187.56 721XXX — 18,033.00 722XXX — 317,284.80 **427,505.56** 723XXX 724XXX 725XXX 726XXX 727XXX 733XXX ② **TOTAL FOR ALL ACCOUNTS** 736,630.31

	AM Query: **0AMREC002_Express ADD/ADJ IN AM**		This total should equal the AMXXX406 Report. If there is a difference, it will probably be equal to manual ADDS in AM. If not, the difference should be researched and reconciled.
STEP 3: Identify difference in Period Activity in AM and Period Activity on Actuals Ledger.	Recon Form AM Queries: **0AMREC003_Transactions_Not_ Flagged** **0AMREC004_Errors_In_Interface** **0AMREC005_Transactions_Not_ Flagged _By_ Account**	Subtract total from Step 2 from total in Step 1. Record figure and reconcile difference. Take action to insure that these transactions are sent to the AM module if applicable.	**Total All Accounts per Trial Bal** **1,585,686.39** **Total For All Accounts Per Query** **-736,630.31** **Total Difference this period** ③ **849,056.08** Consider known variables such as : • Items not flagged in PO/AP • Errors in the AM Interface • Express ADDS in AM • Prior Period transactions

ASSET MANAGEMENT RECONCILIATION STEPS PART II

STEPS	SOURCE DOCUMENT	ACTION	EXPLANATION/COMMENTS/VISUAL AIDS

STEP 1;
Record beginning balance per the GFFAG or GAAPACTUALS Trial balance.
	Budget Basis Trial Balance (GFAAG or GAAPACTUALS Ledger) GLXXX044A	Enter beginning balance on designated line on recon form. This figure will be the sum of the asset account listed to the right.	**Beginning Balance per Trial Balance:** **2,492045.14** ①
			ADD: Net Transaction for Period by Account
			
			    Account Amount
			   170xxx _____
			   171xxx _____
			   173xxx _____
			   175xxx **400,044.55**
			   177xxx _____
			   183xx _____
			   185xxx _____
			   187xxx _____
			Total Transactions for Period **400,044.55**
			Ending balance per Trial Balance **2,892,089.69** ⑤ ②

STEP 2: Record transactions for period by account (170-187 range)	Budget Basis Trial Balance (GFFAG or GAAPACTUALS Ledger) (GLXXX44A)	List net transactions (dr-cr) by account for the period. Total all accounts. Record sum and add to beginning balance. Record sum on designated line for ending balance on recon form.	

STEPS	SOURCE DOCUMENT	ACTION	EXPLANATION/COMMENTS/VISUAL AIDS
STEP 3: Verify net period transaction (dr-cr) on the GFAAG or GAAPACTUALS Trial Balance for the period.	AMXXX506 Rpt **Queries** 0AMREC001_Transactions from AP to AM 0AMREC002_ Express ADDS/ADJ_ IN_ AM Prior Period Recons	Identify the balance that should update the GFAAG Ledger for the period.	**Control Totals-Transaction Balances Expected to Post For Period:** Transactions from AP to AM _____ Express Entries Current Period _____ Trans Type: RET/REI _____ Prior Period Journals _____ Other: _____ _____ ③ Total Transaction Balances Expected for Period _____
STEP 4: Identify difference in actual period transactions on Trial Balance to Expected transactions.	Recon Form	Subtract Total Expected Transactions for Period in Step 2 from Total Transactions for Period in Step 1. Research and take appropriate action to eliminate any difference that is not due to Reinstatements and Retirements.	**Total Transactions For Period per Trial Balance** 400,044.55 **Total Expected Transactions for Period** **-427,405.36** **Total Difference This Period** **- 27,460.81** ④ The net activity for the period on the GFFAG may greater than or less than due to Reinstatements and Retirements entered on line in AM. Consider known variables as: ▪ Prior periods journals posting in current period ▪
STEP 5: Verify AM Sources (Tables and Ledger are in sync.	GFAAG or GAAPACTUALS Trial Balance AMXXX506 and AMXXX409 Rpt	Record balances from AM reports on Recon Form on designated Lines. Compare to Trial Balance figure. Reconcile difference.	**Ending balance per Trial Balance** **Ending balance per AMXXX506 Rpt** ⑤ **Ending balance per AMXXX409 Rpt**

ASSET MANAGEMENT RECONCILIATION FORMS & REPORTS

ASSET MANAGEMENT RECONCILIATION
FOR MONTH OF_____

PART I: RECONCILE ACTUALS LEDGER TO AM MODULE

RECORD NET PERIOD ACTIVITY BY ACCOUNT PER TRIAL BALANCE (ACTUALS LEDEGER)

ACCOUNT	AMOUNT	
616XXX	431,581.11	
663XXX		
720XXX	530,726.28	
721XXX	18,033.00	
722XXX	605,346.00	
723XXX	_____	
724XXX	_____	
725XXX	_____	
726XXX	_____	
727XXX	_____	
733XXX	_____	
TOTAL FOR ALL ACCOUNTS	1,585,686.39	(1)

RECORD PERIOD ACTIVITY UPDATING AM FROM AP (AM QUERY XXXXX)

ACCOUNT	AMOUNT	
616XXX	309,124.95	
663XXX		
720XXX	92,187.56	
721XXX	18,033.00	
722XXX	317,284.80	
723XXX	_____	
724XXX	_____	
725XXX	_____	
726XXX	_____	
727XXX	_____	
733XXX	_____	
TOTAL FOR ALL ACCOUNTS	736,630.31	(2)

TOTAL DIFFERENCE THIS PERIOD		849,056.08 (3)
LESS:		
ASSETS NOT FLAGGED IN PO/AP		
616XXX	(122,456.16)	
720001	(13,294.53)	
722001	(121,069.20)	
TOTAL ASSETS NOT FLAGGED	(256,819.89)	
ERROR IN INTERFACE		
720001	(425,244.19)	
722001	(166,992.00)	
TOTAL ERRORS IN INTERFACE	(592,236.19)	
EXPRESS ADDS IN AM		
XXXXXX	_____	
TOTAL EXPRESS ADDS IN AM	0.00	
PRIOR PERIOD TRANSACTIONS		
XXXXXX	_____	
TOTAL PRIOR PD TRANSACTIONS	0.00	
TOTAL ALL RECONCILING VARIABLES		(849,056.08)

UNRECONCILED DIFFERENCE THIS PERIOD 0.00

```
Bus Unit:                                            :                             Report ID:  GL   44A
Ledger:   ACTUALS                        Budget Basis Trial Balance by Business Unit   Print Date: 02/24/2003
Fiscal Yr 2003 From Period 002 To 002        From 2002-08-01 To 2002-08-31          Page      22
                                             General Ledger Report                  PS Id:    GLS4040X

Account  Description               BY   Beginning Balance       Transactions        Transactions       Ending Balance
         Src  YYYYMM  Journal  Seq         w/Encumbrance           Debit               Credit           w/Encumbrance
                                      -------------------- -------------------- -------------------- --------------------
                             Total: 2003           0.00            21,150.83            1,503.91            19,646.92
                                      -------------------- -------------------- -------------------- --------------------
TOTAL: 615003                                      0.00            21,150.83            1,503.91            19,646.92
                                      -------------------- -------------------- -------------------- --------------------
---                                                                                                                ---
615004   R&M-COMPUTERS
         AP                  2003                            287,316.27                0.00
         PO                  2003                            284,944.03           284,644.03
                                      -------------------- -------------------- -------------------- --------------------
                             Total: 2003           0.00           572,260.30           284,644.03           287,616.27
                                      -------------------- -------------------- -------------------- --------------------
TOTAL: 615004                                      0.00           572,260.30           284,644.03           287,616.27
                                      -------------------- -------------------- -------------------- --------------------
---                                                                                                                ---
615005   R&M-TECH SVCS-GTA CUST BILL
         AP                  2003            157.20               157.20               157.20               157.20
---                                                                                                                ---
615006   R&M-OTHER RADIO REPAIRS
         AP                  2003              0.00             1,528.54                0.00             1,528.54
---                                                                                                                ---
615008   R&M-PEST CONTROL
         AP                  2003                              2,548.15                0.00
         PO                  2003                              6,283.15             2,548.15
                                      -------------------- -------------------- -------------------- --------------------
                             Total: 2003        1,764.00            8,831.30             2,548.15             8,047.15
                                      -------------------- -------------------- -------------------- --------------------
TOTAL: 615008                                   1,764.00            8,831.30             2,548.15             8,047.15
                                      -------------------- -------------------- -------------------- --------------------
---                                                                                                                ---
616001   EQUIP ON INV - NOT CAPITALIZED
         AP                  PY                               24,445.72                0.00
         PO                  PY                                    0.00            24,453.64
                                      -------------------- -------------------- -------------------- --------------------
                             Total: PY          4,046.00-          24,445.72            24,453.64             4,053.92-
                                      -------------------- -------------------- -------------------- --------------------
         AP                  2003                              4,292.99                0.00
         PO                  2003                              6,127.15             1,575.00
                                      -------------------- -------------------- -------------------- --------------------
                             Total: 2003       12,599.12           10,420.14             1,575.00            21,444.26
                                      -------------------- -------------------- -------------------- --------------------
TOTAL: 616001                                   8,553.12           34,865.86            26,028.64            17,390.34
                                      -------------------- -------------------- -------------------- --------------------
---                                                                                                                ---
616006   EQUIP INV-NOT CAPIT-COMPUTERS
         AP                  PY                              178,314.95                0.00
```

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                                    State Of Georgia
Bus Unit:  .....                                                    Report ID: GL   44A
Ledger:    ACTUALS                Budget Basis Trial Balance by Business Unit      Print Date: 02/24/2003
Fiscal Yr 2003 From Period 002 To 002        From 2002-08-01 To 2002-08-31         Page       23
                                       General Ledger Report                       PS Id:     GLS4040X

Account  Description              BY    Beginning Balance    Transactions     Transactions     Ending Balance
         Src  YYYYMM  Journal    Seq      w/Encumbrance         Debit            Credit         w/Encumbrance

         PO                       PY                             0.00          178,834.95
                                       -------------------- -------------------- -------------------- --------------------
                        Total: PY              0.00          178,314.95       178,834.95              520.00-
         ┌──────────────────────────────────────────────────────────────────────────────────────┐
         │ AP                             2003                11,900.00             0.00            │
         └──────────────────────────────────────────────────────────────────────────────────────┘
         PO                       2003                        11,900.00        11,900.00
                                       -------------------- -------------------- -------------------- --------------------
                        Total: 2003          1,836.00         23,800.00        11,900.00           13,736.00
                                       -------------------- -------------------- -------------------- --------------------
TOTAL: 616006                                1,836.00        202,114.95       190,734.95           13,216.00
                                       -------------------- -------------------- -------------------- --------------------
---                                                                                               ---
616007   EQUIP INV-NOT CAPIT-OTHER EQUI
         ┌──────────────────────────────────────────────────────────────────────────────────────┐
         │ AP                       PY                       212,627.45             0.00            │
         └──────────────────────────────────────────────────────────────────────────────────────┘
         PO                       PY                             0.00          212,627.45
                                       -------------------- -------------------- -------------------- --------------------
                        Total: PY         11,424.00         212,627.45        212,627.45           11,424.00
                                2003        2,325.00             0.00             0.00            2,325.00
                                       -------------------- -------------------- -------------------- --------------------
TOTAL: 616007                               13,749.00        212,627.45       212,627.45           13,749.00
                                       -------------------- -------------------- -------------------- --------------------
---                                                                                               ---
617001   WATER AND SEWAGE
         AP                       PY             21.27-            69.17            0.00               47.90

         AP                       2003         1,148.45          2,131.27          0.00            3,279.72
                                       -------------------- -------------------- -------------------- --------------------
TOTAL: 617001                                1,127.18          2,200.44          0.00            3,327.62
                                       -------------------- -------------------- -------------------- --------------------
---                                                                                               ---
618001   ENERGY - ELECTRICITY
         AP                       2003                        13,039.73          450.27
         AR                       2003                            0.00           10.64
                                       -------------------- -------------------- -------------------- --------------------
                        Total: 2003         30,181.55         13,039.73          460.91           42,760.37
                                       -------------------- -------------------- -------------------- --------------------
TOTAL: 618001                               30,181.55         13,039.73          460.91           42,760.37
                                       -------------------- -------------------- -------------------- --------------------
---                                                                                               ---
618200   ENERGY - NATURAL GAS     PY             33.66-            0.00            0.00               33.66-

         AP                       2003         2,609.60          2,464.53          0.00            5,074.13
                                       -------------------- -------------------- -------------------- --------------------
TOTAL: 618200                                2,575.94          2,464.53          0.00            5,040.47
                                       -------------------- -------------------- -------------------- --------------------
---                                                                                               ---
```

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                                          State Of Georgia
Bus Unit:                                                              Report ID:  GL·    44A
Ledger:    ACTUALS              Budget Basis Trial Balance by Business Unit    Print Date: 02/24/2003
Fiscal Yr 2003 From Period 002 To 002        From 2002-08-01 To 2002-08-31     Page       29
                                        General Ledger Report                 PS Id:     GLS4040X


Account  Description              BY    Beginning Balance    Transactions      Transactions     Ending Balance
         Src   YYYYMM   Journal    Seq    w/Encumbrance         Debit             Credit          w/Encumbrance


         AP                      2003       72,638.26         110,384.04        106,968.09         76,054.21
---                                                                                                      ---
672003   TELECOM-O-PHONE-LONG DIST-GTA
         AP                      2003        8,771.20           8,808.79          8,771.20          8,808.79
---                                                                                                      ---
672005   TELECOM-OTHER-PAGERS-GTA
         AP                      2003        3,697.98           3,067.73          2,445.98          4,319.73
---                                                                                                      ---
672019   TELECOMMUNICATIONS – CELLULAR
         AP                      PY          6,664.60               0.00          6,664.60              0.00

         AP                      2003        4,310.49          10,804.10              0.00         15,114.59
                                      --------------------  -------------------  --------------------  --------------------
TOTAL: 672019                              10,975.09          10,804.10          6,664.60         15,114.59
                                      --------------------  -------------------  --------------------  --------------------
---                                                                                                      ---
672020   TELECOMMUNICATIONS-OTHER
         AP                      2003           40.98              96.48              0.00            137.46
---                                                                                                      ---
713001   CAPITAL LEASE – PRINCIPAL PAY
         AP                      PY                              3,260.77              0.00
         PO                      PY                                  0.00          3,615.19
                                      --------------------  -------------------  --------------------  --------------------
                     Total: PY               314.94-            3,260.77          3,615.19            669.36-

         AP                      2003                            2,633.81              0.00
         PO                      2003                                0.00          2,633.81
                                      --------------------  -------------------  --------------------  --------------------
                     Total: 2003         113,284.63            2,633.81          2,633.81         113,284.63
                                      --------------------  -------------------  --------------------  --------------------
TOTAL: 713001                            112,969.69            5,894.58          6,249.00         112,615.27
                                      --------------------  -------------------  --------------------  --------------------
---                                                                                                      ---
720001   EQUIPMENT – MACHINERY & EQUIP
         AP                      PY                            530,726.28              0.00
         PO                      PY                                  0.00        530,726.28
                                      --------------------  -------------------  --------------------  --------------------
                     Total: PY             5,800.00-          530,726.28        530,726.28          5,800.00-
                                      --------------------  -------------------  --------------------  --------------------
TOTAL: 720001                              5,800.00-          530,726.28        530,726.28          5,800.00-
                                      --------------------  -------------------  --------------------  --------------------
---                                                                                                      ---
721001   COMPUTER EQUIPMENT
         AP                      PY                             18,033.00              0.00
         PO                      PY                                  0.00         18,033.00
                                      --------------------  -------------------  --------------------  --------------------
```

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                                         State Of Georgia
Bus Unit: 47500                     Motor Vehicle Safety, Dept of                Report ID:  GL475044A
Ledger:   ACTUALS                 Budget Basis Trial Balance by Business Unit     Print Date: 02/24/2003
Fiscal Yr 2003 From Period 002 To 002        From 2002-08-01 To 2002-08-31        Page       30
                                         General Ledger Report                    PS Id:     GLS4040X


Account  Description          BY   Beginning Balance      Transactions       Transactions      Ending Balance
         Src  YYYYMM  Journal    Seq    w/Encumbrance           Debit             Credit          w/Encumbrance

                          Total: PY            0.00          18,033.00          18,033.00               0.00
                                     -------------------- -------------------- -------------------- --------------------
TOTAL: 721001                                  0.00          18,033.00          18,033.00               0.00
                                     -------------------- -------------------- -------------------- --------------------

---                                                                                                      ---
722001    MOTOR VEHICLES
          AP                     PY                           605,346.00               0.00
          PO                     PY                                 0.00          605,346.00
                                     -------------------- -------------------- -------------------- --------------------
                          Total: PY            0.00         605,346.00          605,346.00               0.00
                                     -------------------- -------------------- -------------------- --------------------
TOTAL: 722001                                  0.00         605,346.00          605,346.00               0.00
                                     -------------------- -------------------- -------------------- --------------------
```

PART II: Reconcile Capital Assets in Asset Management to GFAAG or GAAPACTUALS Ledger

Beginning Balance per Trial Balance: 2,492,045.14 ①
ADD: Net Transactin for Perioc by Account

Account	Amount
170xxx	
171xxx	
173xxx	
175xxx	400,044.55
177xxx	
183xx	
185xxx	
187xxx	

Total Activity for Period 400,044.55

Ending balance per Trial Balance ② 2,892,089.69 ****⑤

CONTROL TOTALS(Transactions balances expected to post this period)

Transactions from AP to AM	427,505.36 `
Express Entries in AM	
Trans Type RET/REI	
Prior Period Journals	
Other:_____	

Total Expected transactions for Period 427,505.36 ③

Total Difference This Period (27,460.81) *** ④

Beg Bal per AMXX506 Report 2,492,045.14

Transaction Type ADD	400,044.55
Transaction Type ADJ	
Transaction Type RET	
Transaction Type REI	

Total Period Transactions 400,044.55

Ending Balance Per AMXXX506 Report 2,892,089.69 ****⑤

GL Inventory Report AMXXX409

170xxx	
171xxx	3,884.00
173xxx	
175xxx	2,888,205.69
177xxx	
183xx	
185xxx	
187xxx	

Cummulative Balance per GL Inventory Report 2,892,089.69 ****⑤

④ ***Difference should be researched and appropriate action taken.

⑤ ****Ending balance on all three reports should agree.

```
                                        State Of Georgia
Bus Unit:                                                             Report ID:  GL4     4A
Ledger:  GFAAG              Budget Basis Trial Balance by Business Unit   Print Date: 02/24/2003
Fiscal Yr 2003 From Period 002 To 002         From 2002-08-01 To 2002-08-31      Page      1
                                      General Ledger Report              PS Id:      GLS4040X


Account  Description              BY   Beginning Balance    Transactions    Transactions    Ending Balance
         Src  YYYYMM  Journal     Seq    w/Encumbrance          Debit          Credit        w/Encumbrance

---                                                                                              ---
171001   BUILDINGS                PY      3,884.00    ①      0.00            0.00       ②  ,884.00
---                                                                                              ---
172001   ACCUMULATED DEPRECIATION-BLDGS
            AM                    PY       507.79-            0.00           30.82           538.61-
---                                                                                              ---
175001   MACHINERY & EQUIPMENT
            AM                    PY    2,488,161.14  ①    400,044.55        0.00       ② ,888,205.69
---                                                                                              ---
176001   ACCUM DEP - MACHINERY & EQUIP
            AM                    PY      898,724.84-        0.00          40,602.40        939,327.24-
---                                                                                              ---
390001   UNRES-UNDESIGN FB (SURPLUS)-1  PY  1,592,812.51-    0.00            0.00         1,592,812.51-
---                                                                                              ---
720001   EQUIPMENT - MACHINERY & EQUIP
            AM                    PY        0.00             0.00         400,044.55        400,044.55-
---                                                                                              ---
740001   DEPRECIATION EXPENSE
            AM                    PY        0.00          40,633.22          0.00            40,633.22
```
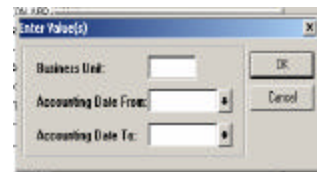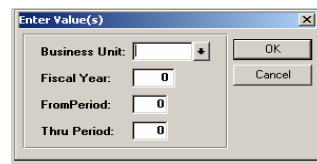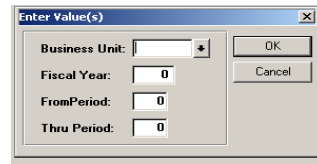
ASSET MANAGEMENT RECONCILIATION QUERIES

QUERY NUMBER	QUERY NAME	PURPOSE OF QUERY	QUERY PROMPTS
0AMREC001	0AMREC001_Trans from AP to AM	To identify transactions for a specified accounting period that were flagged in the PO/AP module and successfully routed through the AM interface to the Asset Management Module. These items should show on the agency's inventory list.	**Query prompts for:**
0AMREC002	0AMREC002_EX ADDS/ADJ IN AM	To identify items manually added in AM for the specified accounting period. **NOTE: If an inventory item is sent from AP through the AM interface and is assigned an asset ID in AM and is later adjusted through manual entry in AM in the same period, the adjustment will not show in this query results.**	
0AMREC003	0AMREC003_Trans_ Not_ Flagged	To identify transactions coded to the inventory range of accounts in PO/AP but did not have the asset flag checked.	
0AMREC004	0AMREC004_ERRORS_ IN_ INTERFACE	To identify transactions sent through the AM interface but did not successfully update to the AM module.	

0AMREC005	0AMREC005_ Trans_ Not_ Flagged_Acct	To identify transactions entered in PO/AP that were coded to the inventory range of accounts but the asset flag was not checked. **The associated voucher ID is also provided.**	